

UBAC - Budget Report Format Goals (Ideal)
Revised 10/18/07

- Report both operating and construction/capital budgets.
- Report all sources of funds for campus operating and capital budgets (summary and visual representations). Narrative about how we get the funds for each Fund.
- The report will include only final budget information, not planning stage information.
- Include summary financial information from Auxiliaries (UEI, Trust Foundation, University Union, ASI, Capital Public Radio, University Enterprises Development Group)
- Include the campus strategic goals and a brief narrative to discuss linking strategic plan to budget decisions. Include budget assumptions, fee changes, enrollment trends, enrollment targets and actual enrollment numbers, budget process, timeline, and roles in the budget process.
- Define what we mean by ‘transparency’ as it applies to the campus budget data.
- Report should be geared toward layperson.
- Describe the state, CSU and campus budget environment and major factors affecting funding coming to campus or changes in the campus activities or organizational structure that substantially affect the allocation or distribution of resources.
- Report data for most recent three fiscal years (current year and two prior fiscal years). Include information about how baseline changes made each year were implemented by the Division or Program Center.
- Provide selected data over a longer term (concern about changes in campus structure or anomalies in fiscal years that make comparison over time inaccurate).
- A printed version of the report will be placed in the University Library each year.
- Set reasonable printed report size; perhaps more data available on-line (data warehouse needed).
- Set timeframe for the campus publishing the report annually, and support the budget report process.
- Gather feedback from campus constituents on the budget report format, and support continuous improvement in the report format and content.

- ***Operating budget report specifics:***
 - Reports current year initial (baseline) budget and last two prior years initial budget, final budget and actual expenditures. Specific baseline changes for the year will be identified, as will the carry over funds. [Comment: special attention to the format and column labels is necessary so the information is not confusing to laypersons].
 - Provide University summary, then by Division/Program Center. Subtotal Program Center/Division/University by fund (General Operating Fund, enterprise fund, Lottery, Trust, etc.)
 - Report All University Cost allocations and Mandatory Cost allocations, including University Reserve.
 - Report target and actual enrollment, and find a way to make it possible to follow the trail of how enrollment affects our budgeted and actual expenditures.
 - Report gifts raised annually, and summarize by gift categories.
 - Include UBAC recommendations and President's allocation memo.
 - Include a glossary to explain acronyms and unavoidable technical terms.

- ***Capital budget report specifics:***
 - Reports major capital projects under construction, and summarizes deferred maintenance and minor capital budget projects.
 - Identifies sources of funds for each project, project development timeline, BOT estimated/actual approval, construction start and completion dates, estimated/actual cost, etc.
 - Report unfunded deferred maintenance project list.
 - Report 5-year capital plan, and campus master plan.
 - Describe process for state-funded and non-state funded capital projects.
 - Show the connection of enrollment levels with the approved state capital projects.

2007/08 Published Report Goal: Produce final report by the end of February

Phase I – due on November 7

- General Operating Fund
 - Tier 2 (i.e., Colleges/Families/Units that report to a Vice President); go to Tier 3 (Departments)
 - 2006/07: Initial Budget (?), Final Budget, Actual Expenditures
 - 2007/08: Initial Baseline Budget (call out baseline changes)
 - Report Categories:
 - Salaries by categories: MPP, Faculty, Staff;
 - Operating Expense (will extract at account code detail and roll up)
- Gather as many existing documents as possible that address information categories identified under Budget Report Format Goals, operating budget report specifics, and capital budget report specifics.